

Spending Report Instructions:

- 1) If "Total 2007 CTF Expenditures" (i.) from page 1 is greater than \$0.00, the spending report MUST be completed.
- 2) Only include money spent in 2007 (when funds leave the CTF account).
- 3) Provide sufficient detail under "Project Description" (6.) on the spending report to enable eligibility determination.
- 4) Use the information below to help categorize your spending.

Project Codes:

In order for an expenditure to be eligible for CTF funding, it must fall into one of the following categories. There are definitions and examples of eligible projects below.

New Conservation Sites	Public Sites <i>(recreational purposes only)</i>	Television Translator Facility
110 Acquisition	210 Capital Improvements	310 Acquisition
120 Development	220 Maintenance	320 Operation
130 Maintenance		330 Maintenance

Definitions as stated in CTF Rules:

"New conservation sites" means interests in land and water, acquired after establishment of a conservation trust fund, for park or recreation purposes, for all types of open space, including but not limited to floodplains, greenbelts, agricultural lands, or scenic areas, or for any scientific, historic, scenic, recreational, aesthetic, or similar purposes.

"Interests in land and water" means any and all rights and interests in land or water, or both, including fee interests and less than full fee interests such as future interests, developmental rights, easements, covenants, and contractual rights. Every interest in land or water may be in perpetuity or for a fixed term and shall be deemed to run with the land or water to which it pertains for the benefit of the citizens of this state.

"Capital improvements" means the acquisition or improvement of fixed assets.

"Fixed assets" means land, buildings, equipment and improvements other than buildings that the recipient uses to provide Conservation Trust Fund-allowable expenditures, including costs of construction, renovation, demolition, rehabilitation, deferred maintenance, improvements, equipment and furnishings. Fixed assets are determined to be those with an original cost of \$500.00 or more, or with a useful life of one year or more.

"Maintenance" means keeping Conservation Trust Fund-eligible assets in an original or existing state of repair or of preserving them from failure or decline.

Eligible Project Examples for New Conservation Sites and Public Sites for Recreational Use:

Athletic Field/Court & capital equipment	Motor Vehicles (for maintenance or recreational purposes)
Buildings, Shelters & Recreational Facilities	Parks, Lakes, Open Space, Paths & Trails
Campground, Fairground & Picnic Area Furnishings	Playground maintenance & equipment (only capital)
Compliance with ADA (be specific)	Restroom/Drinking Fountain (development & maintenance)
Fences/Fencing, Paving & Parking	Salaries (Maintenance Personnel)
Golf Course, Library Building, Swimming Pool or Zoo	Skateboard Facility Equipment (only capital)
Landscaping (including plants, sod, soil & tree purchases)	Skating Rinks & Ponds
Lighting maintenance & capital purchases	Sprinkler System or Irrigation

Non-eligible Projects:

- 1) Operating expenditures, including salaries, except those operating expenditures, including salaries, which are considered to be for maintenance purposes.
- 2) Expenditures for activities such as athletic teams, fireworks, recreational programs, and public associations or clubs.

Example:

(1.) Project Code	(2.) Total Project Cost	(3.) CTF Funds used	(4.) Other funds / Source	(5.) Date of expenditure	(6.) Project Description Please include location and be specific * All projects/activities must be located on property owned by federal, state, or local government or school district.
120	\$45,453.00	\$25,453.00	\$10,000 - General Fund; \$10,000 - Donations	May-Aug 2007	Creating new bike trail from This Town to That Town along Banana Creek. Cost includes in-house planning (\$5,953) and contract (\$19,500) for labor and materials from ABC Construction Company.

For Questions, contact Tamra Hooper @ (303) 866-6398 or tamra.hooper@state.co.us. Additional resources are also available on the DOLA website at: www.dola.colorado.gov/ctf